

BY REPRESENTATIVE GREENE AND SENATOR THOMPSON

To amend and reenact R.S. 47:293(9)(a)(xvi), 297.10(A), 297.11, and 297.12(A)(introductory paragraph) and (B)(1), relative to individual income tax deductions; to provide for eligibility for deductions for tuition and other educational expenses related to elementary and secondary education; to provide with respect to eligible expenses; and to provide for related matters.

Section 1. R.S. 47:293(9)(a)(xvi), 297.10(A), 297.11, and 297.12(A)(introductory paragraph) and (B)(1) are hereby amended and reenacted to read as follows:

The following definitions shall apply throughout this Part, unless the context requires otherwise:

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(9)(a) "Tax table income", for resident individuals, means adjusted gross income plus interest on obligations of a state or political subdivision thereof, other than Louisiana and its municipalities, title to which obligations vested with the resident individual on or subsequent to January 1, 1980, and less:

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(xvi) The deduction for fees and other educational expenses for a quality public education as provided for in R.S. 47:297.12.

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A. There shall be allowed a deduction from tax table income for the sum of amounts paid or incurred during the taxable year by a taxpayer for tuition and fees

required for a student's enrollment in a nonpublic elementary or secondary school which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 and Section 501(c)(3) of the Internal Revenue Code, or to any public elementary or secondary laboratory school which is operated by a public college or university, if the student qualifies as a dependency exemption on the taxpayer's Louisiana income tax return. The deduction authorized by this Section shall be equal to fifty percent of the actual amount of tuition and fees paid by the taxpayer per child or five thousand dollars per child, whichever is less. The amount of the deduction authorized in this Section shall not exceed the total taxable income of the individual.

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§297.11. Tax deduction; educational expenses for home-schooled children

There shall be allowed a deduction from tax table income for educational expenses incurred during the taxable year by a taxpayer for the home-schooling children of a child, if the child qualifies as a dependency exemption on the taxpayer's Louisiana income tax return. The deduction authorized by this Section shall be equal to fifty percent of the actual amount of qualified educational expenses paid ~~incurred~~ by the taxpayer for the home-schooling of each child, or five thousand dollars per child, whichever is less. For purposes of this Section, qualified educational expenses shall include amounts expended for the purchase of textbooks and curricula necessary for home-schooling of each child. The amount of the deduction authorized by this Section shall not exceed the total taxable income of the individual.

§297.12. Tax deduction; fees and other educational expenses for a quality public education

A. There shall be allowed a deduction from tax table income for the sum of fees or other amounts paid during a tax year by a taxpayer to which are associated with a student's enrollment in a public elementary or secondary school for in order to ensure a quality education, if the student qualifies as a dependency exemption on the taxpayer's Louisiana income tax return. ~~which includes~~ For purposes of this Section, "fees or other amounts" shall include all of the following:

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Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____